

## ACT No. VIII OF 1902.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 6th June, 1902.)

### An Act further to amend the Indian Tariff Act, 1894.

VIII of  
1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1902; and

Short title and duration

(2) It shall remain in force until the thirty-first day of August, 1903.

VIII of  
1894.

2. After section 8A of the Indian Tariff Act, 1894, as amended by the Indian Tariff Amendment Act, 1899, the following section shall be added, namely:—

Addition of new section 8B after section 8A, Act VIII, 1894.

XIV of 1899.

“8B. (1) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose, in addition to any other duty or taxation imposed

Special import-duty on sugar in certain cases

imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess.

(2) The Governor General in Council may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

(a) what articles or substances containing any saccharine matter shall be deemed to be 'sugar' and what kinds of sugar shall be deemed to be 'refined sugar' or 'other sugar', respectively; and

(b) what sums in the currency of British India shall be deemed to be the equivalent of 'francs' and 'centimes', respectively.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1)."

Act not to  
apply in  
certain cases.

3. This Act shall not apply to any imported article or substance, the bill of lading for which was signed and given before the twenty-third day of May, 1902.